IN THE UNITED STATES DISTRICT COURT

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FOR THE SOUTHERN DISTRICT OF GEORGIA

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SO. DIST. OF GA.

ROGER GLEN ROWLAND,)	
Petitioner,)	
v.	į	CV 105-095
UNITED STATES OF AMERICA,)	
Respondent.)	

ORDER

After a careful, de novo review of the file, the Court concurs with the Magistrate Judge's Report and Recommendation to which no objections have been filed. Accordingly, the Report and Recommendation of the Magistrate Judge is ADOPTED as the opinion of the Court. Therefore, the Government's motion to dismiss is GRANTED, the case is **DISMISSED**, and this civil action is **CLOSED**.

SO ORDERED this day of March, 2006, at Augusta, Georgia.